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China, Peoples Republic of

Trade Policy Monitoring

Index and Guide to China's 2006 Agricultural Import Tariffs

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Report Highlights:

This report contains an index and guide to China's 2006 import tariffs for agricultural products. It is a supporting document to a series of eight separate GAIN reports (CH6035 – CH6042) for each agricultural product category. An index to these reports is contained in the body of this report.

Includes PSD Changes: No
Includes Trade Matrix: No
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Introduction

This report is a companion document to the eight product specific GAIN reports listed in the index below. It only contains tariffs on agricultural products as defined by the World Trade Organization with the exception that aquatic and forest products have been included because FAS is responsible reporting on and promoting these products.

Update and Analysis

The major update for China's 2006 Tariff Schedule has been its shift of preferential tariff rates from the countries signatory to the Bangkok Agreement (BA), namely India, Bangladesh, Sri Lanka, South Korea, the Philippines, Cambodia, and Thailand, to Pakistan. China's preferential tariff rates for Pakistan are noted CP. China officially added various new commodities to the tariff schedule. They are individually listed in the Update and Analysis section of the respective report.

Index to GAIN Reports for Product Specific Tariffs

The Section numbers shown below are consistent with China's tariff schedule. There is no Section V, Section VII, or Section X because these sections do not contain agricultural products.

GAIN#	Section	HS Chapter	Description
CH6035	I	1	Live Animals
		2	Meat and edible meat offal
		3	Fish and crustaceans, mollusks and other aquatic invertebrates
		4	Dairy products; birds' eggs; natural honey; edible products of animal origin
		5	Products of animal origin, not elsewhere specified or included
CH6036	II	6	Live trees and other plants; bulbs, roots, and the like; cut flowers and ornamental foliage
		7	Edible vegetables and certain roots and tubers
		8	Edible fruit and nuts; peel of citrus fruit or melons
		9	Coffee, tea, mate, and spices
		10	Cereals
		11	Product of the milling industry; malt; starches; inulin; wheat gluten
		12	Oilseeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
		13	Lac; gum, resins and other vegetable saps and extracts
		14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
CH6037	III	15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
CH6038	IV	16	Preparations of meat, fish or of crustaceans, mollusks or other aquatic invertebrates
		17	Sugars and sugar confectionary
		18	Cocoa and cocoa preparations
		19	Preparations of cereals, flour, starch or milk, pastrycooks' products
		20	Preparations of vegetables, fruit, nuts or other parts of plants
		21	Miscellaneous edible preparations

GAIN#	Section	HS Chapter	Description
		22	Beverages, spirits and vinegar
		23	Residues and waste from the food industries; prepared animal fodder
		24	Tobacco and manufactured tobacco substitutes
CH6039	VI	29 (partial)	Selected organic chemicals
		33	Essential oils
		38 (partial)	Selected miscellaneous chemical products
CH6040	VIII	41 (partial)	Raw hides & skins (other than furskins)
		43 (partial)	Furskins
CH6041	IX	44 (partial)	Wood and articles of wood
CH6042	XI	50 (partial)	Silk
		51 (partial)	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
		52 (partial)	Cotton

Definition of Column Headings in GAIN Reports

The following are definitions of the column headings used in each of the above listed GAIN reports:

HS#: the Harmonized Tariff System code number

MFN%: the percent ad valorem tariff China levies on imports originating from countries that have Most Favored Nation status with China

CP%: the percent ad valorem tariff China levies on imports originating from Pakistan

Drawback%: Export Drawback Rate

Unit: the official unit of measure applied by Chinese Customs

S&C: Supervision Conditions, respective codes represent the licenses or other documents that should be submitted to Customs at the time of import or export. See table below for a definitions of those codes.

S&C Codes

The table below lists the S&C codes used in the GAIN reports.

Code	Name of License or Instrument of Ratification
1	Import license
2	Export license
3	Sensitive articles export license
4	Export license
5	Export license
6	Used machinery and electrical products are on the list of prohibited import goods
7	Automatic import license
8	Articles on the list of prohibited export goods
9	Articles on the list of prohibited import goods
A	Certificate of inspection for goods inward
B	Certificate of inspection for goods outward

D	Certificate of inspection for goods inward/outward (for semi-finished diamonds)
E	Export licensing certificate for endangered species
F	Import licensing certificate for endangered species
G	Import and export license for chemicals
H	Hong Kong and Macao OPA textile certificate
I	Import or export permit for psychotropic drugs
J	Import or export permit for gold products
O	Automatic import license (machinery and electrical products, whether used or not.)
P	Import permit for waste and scraps
Q	Report of inspection of soundness on import medicines
S	Import or export registration certificate for pesticides
T	Entry or exit permit for foreign currency cash transfer and reallocation between banks
W	Import or export permit for narcotic drugs
X	Environment control release notice for poisonous chemicals
Y	Environmental control release notice for poisonous chemicals
Z	Issuance permit for audio/or video products, release for prototype tape
a	Certificate of examination and approval signed and sealed beforehand.
e	Quota certificate for importing cotton beyond the tariff quota at a preferential rate
s	Relative certificate for ITA products issued by information industry ministry
t	Certificate of customs quota
v	Automatic import license
x	Export license (processing table)
y	Export license (small trade volume)

General Rules for the Interpretation of China's Harmonized System

Classification of goods in the nomenclature shall be governed by the following Rules:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purpose, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
 (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixture or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading that provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to Rule 3 (a), shall be classified as they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to Rule 3 (a) or Rule 3 (b), they shall be classified under the heading that occurs last in numerical order among those that equally merit consideration.
4. Goods that cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing Rules, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purpose of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.